

**HON'BLE SRI JUSTICE RAMESH RANGANATHAN**  
**AND**  
**HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

**I.T.T.A.No.396 of 2018**

**JUDGMENT:** {Per Hon'ble Sri Justice Ramesh Ranganathan}

Ms.M.Kiranmayee, learned Senior Standing Counsel for Income Tax, would submit that, in terms of CBDT Circular No.3 of 2018 dated 11.07.2018, all appeals, where the tax effect is below Rs.50,00,000/-, are required to be withdrawn and, as the value of the present appeal is less than Rs.50,00,000/-, the appellant may be permitted to withdraw the appeal. Learned counsel would further submit that liberty may be granted, in case it were to be found later that the subject matter of the appeal falls within the exceptions mentioned in the aforesaid Circular issued by the Central Board, to file an application for restoration of the appeal.

Granting liberty as sought for, the appeal is dismissed as withdrawn. Miscellaneous petitions pending, if any, shall stand closed. There shall be no order as to costs.

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(RAMESH RANGANATHAN, J)

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(KONGARA VIJAYA LAKSHMI, J)

27<sup>th</sup> August, 2018  
JSU/CS

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AND  
HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**



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**Date: 27.08.2018**

JSU